

ABSTRACT OF THE DISCLOSURE

A polarizer comprising polyvinyl alcohol based films stretched at high stretching ratios stably manufactured: a method for manufacturing including a stretching processing process, a dyeing treatment process, and a boron compounds treatment process to a polyvinyl alcohol film, wherein the stretching processing is performed at least twice so that a total stretching ratio may become 5.5 times or more, and in a second stretching processing or later, wet stretching processing having stretching ratios of 1.2 times or more is performed applying a peripheral velocity difference between a first pinch roll and a second pinch roll, and in the wet stretching processing, a film conveyed out from the first pinch roll is passed on a first guide roll so as to make a holding angle (A) of 120 through 175° on a first guide roll to which the film first contacts.